

Here are a couple of other particulars: They received more than 100 million calls but only answer 1 out of 4. Calls averaged 18 minutes of hold time. In my own business, if you add 18 minutes of hold time, you just gave the order to one of your four or five competitors. None of us likes that.

Face-to-face assistance declined from 4.4 million in fiscal 2016 to only 1 million in 2020. The IRS is now telling us to buckle up for service even to get worse.

Let's use some common sense. Before you raise prices in a business or you ask your customers to even be more forbearing when you are delivering bad service, your competitors would take you out. Here, in the Federal Government, you don't have that kind of inherent competition, and, sadly, the public—American taxpayers—have to put up with it. And when your default position is always to spend more money, I know the American public is interested in something better than this. Sadly, for whatever we do that is above and beyond the ordinary, we were borrowing 23 cents of every dollar we spend here. Now it is up closer to 30 cents, and it is in the context that we are \$30 trillion in debt to boot.

This is something, what I am proposing here, since it doesn't eliminate your ability to do it, let's just take it out of the tax season.

Madam President, as if in legislative session, I ask unanimous consent that the Committee on Finance be discharged from further consideration of S. 2132, and that the Senate proceed to its immediate consideration. I further ask that the bill be considered read a third time and passed, and that the motion to reconsider be considered made and laid upon the table.

The PRESIDING OFFICER. Is there objection?

Mr. WYDEN. Madam President.

The PRESIDING OFFICER. The Senator from Oregon.

Mr. WYDEN. Madam President, reserving the right to object, I certainly agree with the proposition that was advanced by my colleague to improve service at the Internal Revenue Service. The fact, however, is the effect of this proposal is to demean IRS workers and distract from the real challenges facing the IRS. And the real challenge can be embodied by the fact that, for years and years, my colleagues on the other side of the aisle have been squeezing and downsizing critical enforcement services at the IRS to the point where the wealthy cheats basically can get a free ride. They can get a free ride.

About the other day, in the context of talking about tax cheats and wealthy partnerships that aren't getting audited, I said the chance that they are going to be subject to real enforcement, when they are a wealthy tax cheat, is about the same likelihood of being hit by a meteor, and it is because of these policies that have been downsizing resources at the IRS to deal

with these wealthy tax cheats for years.

Now, Commissioner Rettig, who is a Trump appointee—an appointee of former President Trump—recently said there are fewer auditors to deal with these wealthy tax cheats today than at any point since World War II.

So they have got that challenge, and then they have an enormous IT challenge because the IRS, by their admission, is still using some systems that are practically dated back to the Dark Ages.

According to the National Taxpayer Advocate, during the last fiscal year, the IRS received a record 282 million customer service phone calls and, with limited staff, was only able to answer 11 percent of them. Commissioner Rettig told the Finance Committee, in a remarkable statement, that it was his opinion that the amount of taxes that go unpaid each year could now be as high as a trillion dollars.

To just wrap up, I want to describe how this all is connected. My colleagues on the other side of the aisle have repeatedly attacked the IRS. They cut, they squeeze, and they have constantly reduced the IRS budget. Wealthy tax cheats are out basically celebrating the decline of real tax enforcement. Law-abiding Americans—the vast majority of Americans—are, of course, frustrated by the declining customer service.

So then we have our colleagues on the other side of the aisle attack the IRS, and the cycle just repeats: more cuts, less enforcement targeted to wealthy tax cheats, and, unfortunately, inadequate customer service. That has been the pattern now for decades.

In my view, this is a gift to tax cheats and an annual headache for just about everyone else.

There is no question the pandemic—and this has been true for every aspect of government—has brought new challenges, just like it has for every business, every school, every government agency around the country. And, in my view, instead of misplacing what the target really ought to be, which is inadequate resources so we can't go after the wealthy tax cheats, somehow we are hearing that it is the workers, these union members, who are at fault. That is not my take.

For the reasons I have outlined, I object.

The PRESIDING OFFICER. The objection is heard.

Mr. BRAUN. Madam President.

The PRESIDING OFFICER. The Senator from Indiana.

Mr. BRAUN. Briefly, respecting what the Senator says about wealthy tax cheats, I agree with him 100 percent. Everybody should pay their fair share. But I guarantee you, there wasn't one wealthy tax cheat that was on hold for 18 minutes. They are not calling in. They hired a lawyer or somebody to do it.

This is impacting Americans, mom-and-pop business owners, folks who

just need to talk to someone. It is not a wealthy tax cheat who would have made 1 of 100 million calls. They don't do that. There is another way to go after that.

All I am saying is, during the busiest time of the year, let's take the resources that we have got, whether they need to be enhanced or not, and let's let them focus on the job of answering the phone and not making a small taxpayer suffer. They are the ones wrestling with the IRS by numbers, not wealthy tax cheats.

I yield the floor.

The PRESIDING OFFICER. The Senator from Oregon.

#### UNANIMOUS CONSENT AGREEMENT—EXECUTIVE CALENDAR

Mr. WYDEN. Madam President, I ask unanimous consent that notwithstanding rule XXII, at 6:30 p.m. tonight, the Senate vote on the cloture motions with respect to Executive Calendar Nos. 614, 644, 649, 627, 616, 473, and 474; that at 12:30 p.m. tomorrow, Thursday, February 3, the Senate vote on the cloture motions with respect to Executive Calendar Nos. 495, 496, 673, and 654; further, that if cloture is invoked on any of these nominations, the Senate vote on confirmation of the nominations at a time to be determined by the majority leader, or his designee, following consultation with the Republican leader.

The PRESIDING OFFICER. Without objection, it is so ordered.

The Senator from Iowa.

#### HUNTER BIDEN

Mr. GRASSLEY. Madam President, this week, news reports made public a May 2019 subpoena from the Justice Department. That subpoena requested financial records relating to Hunter Biden as part of the Department's criminal investigation into his activities.

Notably, that subpoena also requested records relating to James Biden, Devon Archer, and Eric Schwerin. That subpoena sought records relating to companies that Senator JOHNSON and I discussed in our Biden report.

If the reports are accurate, this subpoena is yet another stake in the heart of a totally unsubstantiated claim made by the liberal media and Democrats that the Grassley-Johnson report on Biden was Russia disinformation.

Today, I come here to speak about a matter directly related to the recent news—specifically, the Biden Justice Department's failure to answer fundamental questions related to Hunter's criminal investigation.

I have asked serious ethical questions of the Justice Department that the Department so far has refused to answer. In fact, the Department has actually publicly contradicted itself.

Just one example of contradiction: On May 31, 2021, Senator JOHNSON and I wrote to Attorney General Garland. Our letter noted that Hunter Biden had a close association with Patrick Ho, an individual who is associated with the